



Tourism Object Development Strategy for Increasing PAD in the Office of Culture and Tourism of Toraja Utara Regency

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ABSTRACT: This study aims to find a Tourism Object Development Strategy in the Context of Increasing PAD in the Culture and Tourism Office of North Toraja Regency. Researchers chose to use qualitative research methods to determine how to find, collect, process and analyze the research data. In this study the authors took the location at the Department of Culture and Tourism of North Toraja Regency. The population in this study were employees at the Department of Culture and Tourism and managers of tourist attractions in North Toraja Regency. In taking the sample, this study used a purposive sampling technique. This study will use a SWOT analysis (Strength, Weakness, Opportunity and Threat). The results of this study indicate that the strategy for improving road infrastructure is good, and shows that there is a need for improvements in the strategy to increase user fees, especially how the government responds to the covid 19 pandemic.

KEYWORDS: Tourism Objects, Infrastructure, Cleanliness, Quality of Charges and Increased PAD.

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I. Introduction:-

The development of tourism has an impact on the socio-economic conditions of the community, one of which is the impact of tourism on government revenues. Tourism activities are one of the sectors that play a very important role in the process of regional development and development, namely in contributing to local government and community income. Because tourism can be said to be a driver of other sectors such as the industrial and service sectors. As long as tourists carry out their tourism activities, they will carry out consumptive activities so that they directly need goods and services. Tourism in general has an important role for developing countries in the world in achieving economic growth Soraya Sadeghi, et al (2011). Tourism makes a significant contribution to the economy in a country. Tourism is an industry that is able to provide rapid economic growth in terms of providing employment, income, standard of living, and in activating other production sectors in tourist receiving countries (Ana Pertiwi).

The tourism sector is a sector that has the potential to be developed as a source of regional income. Programs for the development and utilization of regional tourism resources and potential are expected to contribute to economic development. The arrival of tourists to a Tourist Destination Area (DTW) has provided prosperity and welfare for the population As with other sectors, tourism also has an effect on the economy of a region or a tourist destination country. The size of the influence differs from one region to another or from one country to another. Sammeng (2001). According to Salah Wahab Salah (2003) in his book "Tourism Management" tourism is a new type of industry that is capable of generating rapid economic growth in providing employment, living standards and stimulating other productivity sectors.

Based on the phenomena above, the government, in this case the culture and tourism department, has taken tactical steps in the form of a strategy that has a multiplier effect. Strategies related to tourism interest management, linkage strategies and product development, marketing stabilization strategies, HR development strategies, spatial tourism development strategies, tourism development strategies in the distribution sector. Where of these 7 strategies have been implemented in 2011-2016 but there are strategies that have not run optimally so that the desired results have not been achieved properly.

The strategies that can be chosen for the development of tourism objects in North Toraja are building

infrastructure, improving the cleanliness of tourist objects, and developing the effectiveness of tourist attraction fees. According to the American Public Works Association (Stone, 1974 in Kodoatie, RJ, 2005), infrastructure is the physical facilities developed or required by public agencies for government functions in the provision of water, electricity, waste disposal, transportation and services. similar to facilitate social and economic goals. So infrastructure is a physical system needed to meet basic human needs in the social and economic sphere. According to Grigg, 2000 (Kodoatie, R.J., 2005) Infrastructure system is defined as the basic facilities or structures, equipment, installations that are built and needed for the functioning of the social system and the economic system of society. The infrastructure system is the main supporter of the social system and economic system in people's lives. In this case, infrastructure plays an important role as a mediator between the economic and social systems in the order of human life and the environment. The natural environment is a supporter of the infrastructure system, and the economic system is supported by the infrastructure system, the social system as objects and targets is supported by the economic system.

Another factor that can increase the development of tourism objects is the effectiveness of user fees. One of the efforts made to increase Regional Original Income is through strengthening and optimizing the collection of regional taxes and regional retributions based on potential regional revenues. Given the importance of regional taxes and regional levies as a source of PAD, local governments must try to achieve the target of regional tax revenues that have been set to improve the efficiency of collecting regional taxes and regional levies. Among these sources of income, regional retribution is a potential source of income and plays an important role in increasing PAD in addition to other sources of regional income.

This study refers to the research conducted by Febrianti Dwi Cahya Nurhadi (2014) in his research which examined the Tourism Development Strategy by the Regional Government on Regional Original Income, this research was conducted in Mojokero Regency. The difference with this research is the strategy used, in the study This strategy focuses on infrastructure development strategies, improving cleanliness, and improving the quality of user fees. Meanwhile, Febrianti's research uses tourism object development, tourism promotion, and tourism business development.

Thus, it can be briefly concluded that, development in the tourism sector is an effort to develop and utilize tourist objects and attractions of an area in the form of uniqueness and uniqueness of nature and culture through a process to systematically and rationally prepare all tourism activities or activities to be carried out. to achieve a certain goal by allocating all available resources effectively and efficiently.

From the description above, it can be concluded that the potential of the tourism sector in Tana Toraja Regency can be utilized to support regional development and provide a separate portrait and image for Tana Toraja, but whether the government in this case the related agency, namely the Culture and Tourism Office of Tana Toraja Regency has manage and develop well this tourism sector?

On this basis, this research was conducted to find out more about what strategies or factors can increase the development of tourism objects in North Toraja Regency.

II. Literature Review:-

Tourism Concept

According to Law Number 10 of 2009 concerning tourism, tourism is everything related to tourism, including the exploitation of tourist objects and attractions as well as businesses related to the implementation of tourism, thus tourism includes:

1. All activities related to travel.
2. Exploitation of tourist objects and attractions such as: tourist areas, recreation parks, historical heritage areas, museums, reservoirs, cultural arts performances, community life arrangements or natural ones such as natural beauty, Mount Merapi, lakes and beaches.
3. The business of tourism services and facilities, namely tourism service businesses (tourist travel agencies, travel agents, tour guides, conventions, incentive travel and exhibitions, tourism consultants, tourism information, tourism facilities consisting of accommodation, restaurants, bars and tourist transportation.
4. Tourism is a journey from one place to another that is temporary and carried out individually or in groups, as an effort to find balance or harmony and happiness with the environment in the social, cultural as well as natural and scientific dimensions (Spillane, 1987).

Potential to Increase PAD from Tourism

In general, Original Regional Revenue or PAD comes from 2 sources of revenue in general, namely from retribution income in this case tourism levies which are managed directly by the tourism office, and the second source comes from tax revenue managed by the regional revenue office.

In traveling, a tourist needs a variety of services and tourism products that he needs. These various kinds of tourism services and products are called the Tourism Components. This tourism component can be provided by entrepreneurs, the community or anyone interested in providing tourism services. This tourism

component may include, (i) tourist objects and attractions; (ii) Accommodation; (iii) Tourism Transportation; (iv) tourism facilities and amenities; and (v) Tourism infrastructure.

The target to be achieved in the framework of regional autonomy as stated in Law Number 32 of 2004, local governments in implementing development to improve people's welfare must be able to explore the potentials that exist in the region. In this case, the potential that exists in the area with regard to tourism which aims to increase PAD.

The Impact of Tourism on the Socio-Economic

Impact according to the Big Indonesian Dictionary (2016) is an influence that can arise due to an effect (either positive or negative). Economically, it has a meaning, namely the influence of an implementation on economic conditions in a country. Impact is a change that occurs in the environment due to human activities, Suratmo, (2004: 24). The impact of a development project in a developing country mainly on the social aspect has components as socio-economic indicators including: 1) Increasing people's income. 2) public health. 3) Population growth. 4) Labor absorption. 5) The development of the economic structure which is marked by the existence of economic activities due to projects carried out such as stalls, restaurants, transportation, shops and so on.

Changes that occur in humans and society caused by development activities are referred to as social impacts (Sudharto, 1995). The social impacts that arise are caused by activities such as: programs, projects or policies that are applied to the community. This certainly can have an influence on the balance of the community system, both positive and negative influences. According to experts, according to Santosa (2011), they classify the economic impacts arising from tourism, consisting of direct effects, indirect effects and induced effects. Where indirect effects and induced effects are secondary effects, while indirect effects are primary effects. The total economic impact of tourism is the sum total of the effects that occur directly or indirectly, and can be measured as gross expenditures or sales, income, employment and value added.

Previous Research

The results of Darsana's (2011) thesis research on "Tourism on the Island of Nusa Penida. This study aims to identify the potential for tourist attractions in the internal and external environmental conditions and to formulate strategies and programs for developing tourist attractions in the western region of Nusa Penida Island. The analytical method used is IFAS (Internal Factor Analysis Summary) and EFAS (External Factor Analysis Summary) matrix analysis as well as SWOT matrix analysis (Strengths, Weaknesses, Opportunities, Threats).

M. Rois Muchlisin (2019) examines the Contribution of the Tourism Sector to Regional Original Income in Nganjuk Regency in 2014 – 2018, where the results of this study state that the contribution of tourism to PAD has an influence and is evidenced by the contribution of the tourism sector to Regional Original Income in 2014 – 2018 has continued to increase. In 2018 tourism sector revenues from hotel and restaurant taxes were in the fourth position and from tourism levies were at number five in the receipt of Regional Original Income. This explains that the tourism sector is a potential sector for regional revenues. The average contribution of the tourism sector for five years is 1.05% of Regional Original Income and growth is 0.13%.

Nita Bonita (2016) entitled *The Role of the Culture and Tourism Office in Increasing Tourist Visits to Labuan Cermin in Berau Regency*. The results of this study indicate that the infrastructure and facilities that need to be developed in the tourist area of Labuan Cermin need to be seen from 3A namely accessibility, amenities, and attractions in accordance with the explanation of the Culture and Tourism Office of Berau Regency.

III. Research Methods:-

This study aims to find a Tourism Object Development Strategy in the Context of Increasing PAD in the Culture and Tourism Office of North Toraja Regency. Researchers chose to use qualitative research methods to determine how to find, collect, process and analyze the research data. In this study the authors took the location at the Department of Culture and Tourism of North Toraja Regency. The population in this study were employees at the Department of Culture and Tourism and managers of tourist attractions in North Toraja Regency. In determining the sample, this study used a purposive sampling technique. This study will use a SWOT analysis (Strength, Weakness, Opportunity and Threat). The tourism object development strategy adopted in this research is the construction of road infrastructure, improvement of cleanliness and improvement of the quality of levies.

IV. Results:-

Description of Research Results

Tourism Sector Contribution

The calculation of the contribution of the tourism sector retribution is needed to determine the strength and ability of the tourism sector in contributing or contributing to the regional levies and PAD of North Toraja Regency. In the following Table 1, an overview of the value of the contribution of the tourism sector to the total retribution revenue in North Toraja Regency is presented.

Table 1. Contribution of the Tourism Sector to PAD in 2015-2019

YEAR	Amount	PAD	%
2015	Rp 797,619,200	Rp 33,808,406,730	2,4%
2016	Rp 1.126.105.200	Rp 34,896,515,041	3,1%
2017	Rp 1.575.010.000	Rp 44,134,854,382	3,4%
2018	Rp 3,510,245,600	Rp 41,975,878,751	8,3%
2019	Rp 3.170.305.000	Rp 51,882,966,518	6,6%

Source: BAPENDA North Toraja Regency, 2020. Processed data.

Based on table 1, it can be seen that the contribution of tourism levies to PAD for 5 (five) years has fluctuated. In 2015 the percentage contribution of Tourism Retribution to PAD was 2.4%, this means that the contribution of Tourism Retribution to PAD was 2.4% or Tourism Retribution contributed Rp. 797,619,200 of the total PAD revenue of Rp. 33,808,406,730. In 2016 the percentage contribution of Tourism Retribution to PAD was 3.1%, which means that the contribution of Tourism Retribution to PAD was 3.1% or Tourism Retribution contributed Rp. 1,126,105,200 of the total PAD revenue of Rp. 34,896,515,041. This year the contribution of the Tourism Retribution to PAD has increased from 2.4 to 3.1%. In 2017 the contribution of Tourism Levy to PAD was 3.4% which means that the contribution of Tourism Retribution to PAD was 3.4% or Tourism Retribution contributed Rp. 1,575,010,000 of the total PAD revenue which also increased from Rp. 34,896,515,041 to amounting to Rp 44,134,854,382.

In 2018 the contribution of Tourism Retribution to PAD was the highest in the last 5 years, which was 8.3% or Tourism Retribution contributed Rp. 3,510,245,600 of the total PAD revenue of Rp. 41,975,878,751, although here it can be seen that PAD slightly decreased from Rp. 44,134,854,382 In 2017 it became Rp 41,975,878,751 in 2018. This increase was caused by several tourist attractions that have improved access to the road, one of which is the Tongkonan Lolai tourist attraction. In addition, several Tongkonan Lempe terraces can also be used as locations for visitors to relax while enjoying Toraja coffee. presented by the owner of the Tongkonan house. Tourists who want to camp can also rent tents at a fairly low cost, starting from IDR 50,000 per night for small sizes and IDR 80,000 per night for large sizes.

Meanwhile, in 2019 the contribution of the tourism levy to PAD was 6.6%, which means that the contribution of the tourism levy to PAD was 6.6% or the tourism levy contributed Rp. 3,170,305,000, lower than the previous year, although the contribution of the tourism sector decreased. but in contrast to PAD, which experienced a fairly large increase, from Rp. 41,975,878,751 to Rp. 51,882,966,518.

SWOT Analysis Results

The SWOT matrix provides an overview of the factors that are the strengths and weaknesses as well as the opportunities and threats in the independent village development strategy in Tana Toraja Regency. The SWOT matrix contains a combination strategy of S-O (Strength-Opportunities), S-T (Strength-Threats), W-O (Weakness-Opportunities), and W-T (Weakness-Threats). After getting the core strategy based on strengths, weaknesses, opportunities and threats, alternative strategies can be formulated. The formulation of this strategy is done by using the SWOT matrix.

	Kekuatan (strength)	Kelemahan(weakness)
	<ol style="list-style-type: none"> It has many natural attractions and traditional tourism. There is support from the local government of the North Toraja tourism office. Road Infrastructure for tourism object development The existence of support from the community in the development of tourism potential North Toraja has a tourist destination based on Local Wisdom which is still maintained until now. Classified as an area that is still 	<ol style="list-style-type: none"> Retribution collection is still weak to support North Toraja PAD. Cleanliness in North Toraja tourism objects is not maintained Their human resources lack discipline and quality in tourism management There are no clear regulations regarding the entrance, use of facilities There is still a lack of public awareness to take advantage of business opportunities

	green and less polluted	
Peluang (Opportunity) 1. Increased tourist interest in North Toraja tourism. 2. There is an opportunity in increasing transportation to North Toraja. 3. Increased job opportunities 4. North Toraja Tourism Governance Integrated Tourism Management 5. A tourism conscious effort for the people of North Toraja has grown and developed.	S-O 1. Improving and optimizing the potential for natural and cultural tourism to attract travel interest for domestic and foreign tourists. 2. Continue to maintain a good relationship between the government and the local community to increase tourism, and can also increase business opportunities. 3. Improving tourism governance that is more transparent and well managed. 4. Increase community capacity and participation through facilitation, training and assistance in planning, implementing and monitoring tourism development.	W-O 1. Increase in the collection of tourism levies to increase PAD. 2. Improving the quality of tourism service products by the private sector as a whole, especially in services such as transportation and accommodation, and also in terms of cleanliness. 3. Improve the quality of human resources (HR) to create good tourist areas and opportunities in business. 4. Make clear regulations regarding entry routes, use of facilities, so as to create good tourism management.
Ancaman (Threat) 1. There is a threat from the COVID-19 pandemic 2. Competition for objects and tourist attractions is getting sharper to attract tourists' attention 3. The interest of domestic and foreign investors is still lacking to develop the area as a tourist destination 4. It has not been supported by adequate area development funds and the maintenance of objects has received less attention 5. The weather is hard to predict.	S-T 1. Evaluate activities that are in accordance with the conditions during the Covid pandemic. 2. Increasing public knowledge through counseling about opportunities through tourism carried out by the government to face competition in tourism development. 3. Innovate to increase investor interest. 4. Provide support for the development of the tourism sector either in new tourist attractions or in maintaining facilities such as roads.	W-T 1. Finding effective solutions in increasing user fees during a pandemic. 2. Continue to maintain cleanliness and protect tourist attractions to attract tourist interest. 3. Conducting socialization of potential development through training to tourism object managers. 4. Improving and looking for tourist objects that have characteristics by cultivating diversification of tourist objects so that one area is related and supports each other.

According to Kanom in his research (2015), the tourism development strategy is a unified plan that is comprehensive and integrated from elements of the government, private sector, community, and academia to examine constraints, internal and external environmental conditions of tourism objects so that they can become sustainable and competitive tourism destinations. tall.

The tourism development strategy in North Toraja Regency must lead to comprehensive targets that have integrated programs as a whole. The strategy is expected to increase village potential and tourism potential, both in terms of human resources and natural resources owned. One method that can be used to develop a tourism development strategy in North Toraja Regency is a SWOT analysis. The instruments used in this research are questionnaires and interviews with predetermined respondents. This is done in order to see and know the factors that influence in determining the village development strategy.

Strategy Formulation Through SWOT Analysis

The results of the interaction of IFAS and EFAS produce a strategy that has the highest value weight, namely Strength - Opportunity or SO which can be used as a strategy to use strengths to take advantage of existing opportunities. This condition benefits the tax management agency, namely Bapenda, North Toraja Regency, which has greater strengths than weaknesses. As for external factors, the opportunities generated are greater than the threats in order to optimize restaurant tax revenues. The priority of restaurant tax optimization strategies are presented in Table 2.

Table 2 Priority of SWOT Analysis

Priority	Strategy	Value weight
I	Kekuatan (<i>Strength</i>) - Peluang (<i>Opportunity</i>)	4,30
II	Kelemahan (<i>Weakness</i>) - Peluang (<i>Opportunity</i>)	2,90
III	Kekuatan (<i>Strength</i>) - Ancaman (<i>Threat</i>)	3,01
IV	Kelemahan (<i>Weakness</i>) - Ancaman (<i>Threat</i>)	1,61

Based on the results of the interaction between IFAS and EFAS, it shows that the strategy has the highest value weight, namely Strength - Opportunity or SO as a strategy to use strength to take advantage of existing opportunities. This can benefit various parties, such as tourism managers, whether managed by the community or the government, the community and local governments because the strengths they have to carry out tourism development in North Toraja Regency are greater than their weaknesses.

The factors that determine the success of a tourist area are the responses given by visitors. Tourist

objects in North Toraja Regency have high potential for natural tourism objects, ancestral cultural tourism that is still maintained today as well as several other tourism objects such as tourist trails, suspension bridges, Tongkang Lolai (Country Above the Clouds), Ketekesu tours, Museums Ne' Cooperate with Londa, Limbong Lake, and many more.

V. Discussion:

The right strategy for the development of the tourism sector.

Road infrastructure development strategy towards tourism object development.

Road infrastructure is a tool to drive economic development not only in urban areas but also in rural areas or tourist areas. Through the project, the infrastructure sector can create jobs that absorb a lot of workers. In addition, infrastructure is a pillar determining the smooth flow of goods, services, people, money and information from one market zone to another. This condition will allow the prices of goods and services to be cheaper so that they can be purchased by most Indonesians whose incomes are still low. Thus, the circulation of goods, services, people, money and information also determines price movements in the market, in other words, that road infrastructure neutralizes the prices of goods and services between regions (between cities and villages). Based on the results of the SWOT analysis conducted in this study, it shows that the strategy regarding road infrastructure has the second highest weighting value, namely how strengths are able to deal with existing threats or ST with a SWOT Analysis Priority which has a value of 3.01. The strategies that exist in Strength - Threat are:

1. Evaluate activities that are in accordance with the conditions during the Covid pandemic.
2. Increasing public knowledge through counseling about opportunities through tourism carried out by the government to face competition in tourism development.
3. Innovate to increase investor interest.
4. Provide support for the development of the tourism sector either in new tourist objects or in maintaining facilities such as roads.

This research is in line with that conducted by Rr. passed the NSS Prapati, Edy Suryawardana, and Dian Triyani in the title "Analysis of the impact of road construction on the growth of people's economic business in the city of Semarang. With quantitative research methods. The results of this study are that there is a positive and significant influence of road infrastructure on the economic growth of the people in the city of Semarang.

Cleanliness improvement strategy for tourism object development

Based on the results of the SWOT analysis conducted in this study, it shows that regarding cleanliness in tourist objects, the lowest value is 1.53, in this case how to overcome weaknesses that are able to make threats become real or create a new threat. This proves that there is still a need to improve strategies for cleanliness of tourist attractions in North Toraja Regency. The thing that causes cleanliness to be in line with HR, where HR must have a commitment in carrying out work, Bahtiar Herman (2022) Commitment often reflects employee confidence in the mission and goals of the organization, willingness to make efforts to complete work and desire to continue working there.

The trigger for the problem was due to the cleanliness management process at the tourist sites that had not been going well. So that this problem can be resolved, the management of cleanliness at the Fort Moraya tourist spot will run well if there is good cooperation between the government and the community to participate and play an active role in the management of cleanliness in tourist attractions in North Toraja Regency.

The results of this study are in line with those carried out by GENESARET MAGDALENA RAWUNG in his research on CLEANING MANAGEMENT OF MORAYA FORT TOURISM OBJECT IN TONDANO, MINAHASA REGENCY. The results in this study indicate that the planning for cleanliness management at the Fort Moraya tourist location made by the Minahasa Regency Tourism and Culture Office has not gone well. The plan was made to assist and simplify the process of managing cleanliness in Fort Moraya, but when viewed from the current implementation, it is not yet on target. The problem of cleanliness management in Fort Moraya has not been resolved properly.

Strategies to improve the quality of levies on tourism object development

Regional levies are regional levies as payment for use or for obtaining employment services, businesses or belonging to the region concerned or services provided by the region. From this understanding, it can be concluded that the levy is collected because of a fee that can be provided by the Regional Government.

Based on the results of the SWOT analysis carried out in this study, it shows that the strategy regarding improving the quality of retribution has a low weight value that is in the weaknesses (weaknesses) and threats (threats). This shows that there is a need for improvements in strategies for increasing tourism levies, especially how the government responds to the COVID-19 pandemic that has hit the world. A new strategy is needed to maintain the potential that can be used as regional income and boost the retribution of the tourism sector in

North Toraja Regency.

The results of research conducted by Roerkaerts and Savat explain that the benefits that can be provided by the tourism sector are: Increasing income and income, both for local governments and the community. This addition can be seen from the increase in income from business activities carried out by the community, in the form of lodging, restaurants and restaurants, tour guides, travel agencies and the provision of souvenirs. For the region itself, this business activity is a potential in exploring PAD, so that the regional economy can be improved.

This research is in line with that conducted by M. Rois Muchlisin (2019) who analyzed the Contribution of the Tourism Sector to Regional Original Income in Nganjuk Regency in 2014 – 2018, where the results of this study showed that the contribution of the tourism sector to Regional Original Income in 2014 – 2018 has increased. keep going. In 2018 tourism sector revenues from hotel and restaurant taxes were in the fourth position and from tourism levies were at number five in the receipt of Regional Original Income. This explains that the tourism sector is a potential sector for regional revenues. The average contribution of the tourism sector for five years is 1.05% of Regional Original Income and growth is 0.13%.

VI. Conclusion:

Based on the results of the research above, it can be concluded that the strategies for developing the tourism sector in order to support an increase in the contribution to PAD in North Toraja Regency are as follows:

1. Based on the results of the SWOT analysis conducted in this study, it shows that the strategy regarding road infrastructure has the second highest weight value, namely how strengths are able to deal with existing threats. This shows that the strategy for improving road infrastructure is good, it just needs to be improved.
2. Based on the results of the SWOT analysis conducted in this study, it shows that the cleanliness of the tourist attraction has the lowest weight value, namely 1.53, In this case how to overcome weaknesses that are able to make threats become real or create a threat new. This proves that there is still a need to improve strategies for cleanliness of tourist attractions in North Toraja Regency.
3. Based on the results of the SWOT analysis conducted in this study, it shows that the strategy regarding improving the quality of retribution has a low value weight, namely, weaknesses and threats. This shows that there is a need for improvements in strategies for increasing tourism levies, especially how the government responds to the COVID-19 pandemic that has hit the world. A new strategy is needed to maintain the potential that can be used as regional income and boost the retribution of the tourism sector in North Toraja Regency.

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